

IRS TAX TIP 2003-26

WHAT IF YOU CAN'T GET A SOCIAL SECURITY NUMBER?

If you are not eligible to get a Social Security number but have to file a tax return, you will need to use Form W-7, "Application for IRS Individual Taxpayer Identification Number" to get this number, known as an ITIN.

An ITIN is a 9-digit number issued by the IRS, beginning with the number "9." It may look a bit like a Social Security number, but an ITIN is used only for federal income tax purposes and has no effect on your work or immigration status in the U.S.

Each person who files a federal tax return or is listed as a spouse or dependent must have a valid SSN or ITIN. This will ensure prompt processing and receipt of any refund. If a person does not use a valid number, this will delay any refund due and exemptions for spouse or dependents will be denied until a valid number is presented.

You can apply for an ITIN by completing and submitting a Form W-7 with appropriate documents to the IRS.

For more information about ITINs, check out Publication 1915, "Understanding Your IRS Individual Taxpayer Identification Number," or download Form W-7. The publication and form are available on the IRS web site at www.irs.gov under "Forms and Publications" or by calling 1-800-TAX-FORM (1-800-829-3676).

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